Table 1 Revenue

R thousand		2014/15 Revised estimate	2014/15 December	2014/15 Year to date	2013/14 Audited outcome	2013/14 December	2013/14 Year to date
Taxes on income, profits and capital gains		556 482 976	80 502 888	402 095 086	507 759 154	79 166 277	365 907 959
Income tax on persons and individuals		341 500 000	30 878 624	246 594 668	309 931 176	27 856 024	217 525 599
Tax on corporate income							
Companies		192 250 000	47 966 818	137 707 145	177 459 617	49 731 263	133 104 412
Secondary tax on companies		-	20 425	437 822	910 985	45 351	615 760
Withholding tax on dividends		19 800 000	1 466 783	15 742 712	16 397 805	870 395	12 391 283
Tax on retirement funds		-	-	-	-	-	-
Other							
Interest on overdue income tax		2 932 976	169 857	1 609 473	3 058 321	662 965	2 270 027
Small business tax amnesty		-	380	3 267	1 250	279	879
Taxes on payroll and workforce		13 200 000	1 440 822	9 900 259	12 475 597	1 170 498	9 111 764
Skills development levy		13 200 000	1 440 822	9 900 259	12 475 597	1 170 498	9 111 764
Taxes on property		12 304 497	901 066	9 176 959	10 487 061	661 794	7 652 360
Estate, inheritance and gift taxes							
Donations tax		202 658	8 056	133 062	112 752	4 852	75 653
Estate duty		1 206 479	176 459	1 029 240	1 101 505	60 948	781 573
Taxes on financial and capital transactions							
Securities transfer tax		4 280 360	357 440	3 077 467	3 784 262	294 929	2 763 345
Transfer duties		6 615 000	359 111	4 937 190	5 488 542	301 065	4 031 788
Taxes on goods and services		355 816 983	32 554 925	256 658 815	324 548 175	28 826 243	232 258 693
Value added tax		262 700 000	24 251 276	188 301 519	237 666 579	21 107 609	169 503 729
Domestic VAT		291 085 041	23 203 346	211 852 646	263 460 913	22 582 805	194 077 661
Import VAT		133 798 067	12 041 110	95 393 359	131 084 644	10 950 390	91 942 782
Refunds		162 183 108	10 993 180	118 944 486	156 878 978	12 425 586	116 516 714
Turnover tax for small businesses		14 047	374	8 603	17 461	218	8 700
Specific excise duties							
Beer		10 505 699	964 092	7 023 552	9 177 266	1 048 277	6 119 041
Traditional beer and traditional beer powder	1)	4 824	360	3 015	8 945	141	6 697
Wine and other fermented beverages		2 572 867	270 827	1 491 996	2 263 439	235 569	1 412 170
Spirits		4 247 378	362 750	2 876 452	4 007 480	324 185	2 203 057
Cigarettes and cigarette tobacco		12 554 765	982 117	8 852 261	10 910 866	863 538	7 898 279
Pipe tobacco and cigars		564 566	55 871	411 707	546 048	59 116	390 485
Petroleum products	2)	941 653	68 329	677 157	945 323	82 166	693 907
Revenue from neighbouring countries	3)	1 138 247	279 090	791 219	1 180 103	214 873	1 043 397
Ad valorem excise duties		2 620 205	41	2 036 219	2 363 310	1 027	1 551 550
General fuel levy	4)	46 000 000	4 402 632	35 489 808	43 684 654	3 946 865	32 372 532
Taxes on specific services		-	-	-	-	-	-
Levy on financial services		-	-	-	-	-	-
Taxes on use of goods and on permission to use goods or perform activities							
Air departure tax		952 790	75 941	672 872	878 697	77 996	651 794
Plastic bag levy		173 258	49 013	131 618	169 243	52 439	161 949
Electricity levy		8 900 000	695 255	6 586 400	8 818 930	727 901	6 863 917
Incandescent light bulb levy		112 087	7 740	68 751	71 802	9 361	72 613
CO_2 tax - motor vehicle emissions		1 684 160	86 384	1 059 382	1 711 179	70 434	1 179 212
Other							
Universal Service Fund		130 437	2 831	176 285	126 852	4 529	125 663
Taxes on international trade and transactions		45 805 544	3 593 641	28 656 900	44 732 170	5 256 515	32 428 823
Import duties							
Customs duties		41 882 562	3 166 803	25 744 047	40 835 211	3 205 564	27 389 887
Specific excise duties on imports		3 117 438	288 427	2 274 211	3 343 518	311 461	2 950 014
Other							
Miscellaneous customs and excise receipts	5)	725 544	137 900	563 330	460 036	1 739 253	2 038 537
Diamond export duties		80 000	511	75 312	93 406	237	50 385
Other taxes		-	36	(318)	31 659	71	31 175
Stamp duties and fees		-	36	(318)	31 659	71	31 175
Unallocated tax revenue	6)	-	(4 326)	(17 961)	(19 097)	(591 725)	(7 665)
Total tax revenue (gross)		983 610 000	118 989 052	706 469 740	900 014 720	114 489 672	647 383 110
Less: SACU payments	7)	51 738 000	-	38 803 242	43 374 384	-	32 530 788
Total tax revenue (net of SACU payments)		931 872 000	118 989 052	667 666 498	856 640 336	114 489 672	614 852 322
Departmental revenue		24 756 614	4 025 114	20 039 711	29 423 662	4 902 532	25 825 169
Sales of goods and services other than capital assets							
Sales by market establishments		52 052	3 983	36 031	49 667	3 961	36 337
Administrative fees		560 997	23 871	188 476	908 796	36 308	1 273 691
Other sales		602 186	36 259	371 523	695 884	18 568	482 095
Selling of scrap or waste and other used current goods		37 837	1 778	26 836	16 641	13 874	26 373
Transfers received		175 607	12	65 625	459 839	(191)	236 766
Fines penalties and forfeits		1 121 810	28 404	1 021 726	1 466 193	25 595	1 261 036
Interest, dividends and rent on land						-	
Interest		3 350 048	170 080	2 127 549	2 584 722	105 250	1 499 514
Dividends		1 915 929	982 201	2 096 296	1 939 350	925 119	1 889 350
Rent on land		6 838 009	2 133 430	5 289 543	6 547 952	3 336 056	6 452 902
Of which:							
Mineral and petroleum royalties		*6 791 578*	*2 130 644*	*5 254 006*	*6 439 251*	*3 276 601*	*6 388 734*
Sales of capital assets		75 183	3 035	20 959	37 002	659	32 175
Financial transactions in assets and liabilities		10 026 956	642 062	8 795 147	14 717 616	437 334	12 634 927
Of which:							
National Revenue Fund receipts	8)	*7 972 000*	*581 829*	*7 319 668*	*11 700 544*	*393 698*	*11 008 125*
Total national government revenue	9)	956 628 614	123 014 166	687 706 208	886 063 998	119 392 205	640 677 490
Reconciliation to total net revenue and revenue collected on table 4							
Total national government revenue			123 014 166	687 706 208	886 063 998	119 392 205	640 677 490
Departmental revenue received but not yet paid to the National Revenue Fund			124 668	2 749 421	582 400	556 418	1 083 830
Revenue collected on behalf of the Provincial Authorities			28	405	2 586	1 281	2 064
Revenue collected on behalf of the Road Accident Fund (RAF)			1 967 340	15 834 761	19 961 978	1 728 025	14 746 215
Revenue collected on behalf of the Unemployment Insurance Fund (UIF)			1 454 883	11 425 061	14 957 404	1 335 480	11 045 467
Total net revenue			126 561 085	717 715 854	921 568 364	123 013 408	667 555 066
Cash balance National Revenue Fund			(24 412)	102 200	(56 319)	(1 770 448)	48 892
Provincial revenue collected by SARS and transferred by National Treasury			(69)	(300)	(2 563)	(434)	(784)
Direct transfer from National Revenue Fund to the Road Accident Fund			-	(12 643 840)	(16 834 166)	(1 635 987)	(11 380 099)
Direct transfer from National Revenue Fund to the Unemployment Insurance Fund			(1 453 756)	(12 545 386)	(17 763 578)	(1 349 781)	(14 022 941)
Recovery of criminal assets added as part of cash revenue in table 4			531	146 570	95 138	(21 688)	78 877
Revenue collected according to table 4			125 083 379	692 775 098	887 006 876	118 235 070	642 279 011

1) Previously known as sorghum beer and sorghum powder

2) Specific excise duties on petrol, distillate fuel, residual fuel and base oil

3) Excise duties collected by the BLNS countries

4) Include SARS recoupment of Road Accident Fund levies

5) Customs and excise miscellaneous revenue: provisional payments, state warehouse rent, licence fees and interest

6) Unallocated year to date tax revenue represents revenue received and banked but not allocated due to insufficient tax information received

7) Payments in terms of Customs Union agreements

8) For more detail see table 5

9) Any negative amounts reflect refunds and reclassification of previous recorded amounts. Reclassification will be reflected on the database